

# SUPPLEMENT VALUATION SCHEDULE

Revised 01/26/99

VIDEO GAMES		
(Apply the following untrended depreciation to historic cost)		
Year 1	Year 2	Year 3
60%	37%	20%

VIDEO TAPES, LASER DISKS, & GAME CARTRIDGES
Value at \$9 per unit

BILLBOARDS & POSTER PANELS	
Type of Sign	Current Replacement Cost Per Lineal Foot
Unlighted	\$129
Externally Lighted	\$161
Internally Lighted	\$309

Above replacement costs include one support structure and one face. Multiple faced signs should be adjusted to eliminate a support structure for each additional face as follows:

Type of Sign	Deduction From Replacement Cost
Lighted / Unlighted 12 x 25'	\$1,029
Lighted / Unlighted 14 x 48'	\$2,572
Lighted / Unlighted 20 x 60'	\$4,012

Signs smaller than 12 x 25' use 40% of above deduction.

DEPRECIATION -- 4% straight line per year based on effective age to 20% of replacement cost.

TITLE PLANTS	
(Reference PTB 72-14)	
\$2.50 per parcel (as defined)	\$0.15 per recording (as defined)

COMPUTER SOFTWARE
The 1991 Legislature defined computer software and established valuation methods. For the 1999 assessment year, canned software shall be assessed as illustrated in the following example:
1. Canned software acquired in 1998 shall be valued by 100% of its full acquisition cost.
2. Canned software acquired in 1997 shall be listed at 100% and valued at 50% of its full acquisition cost.
3. All software, canned or custom, purchased prior to 1997 is exempt.
4. Embedded software is taxable and shall be valued as an integral part of the computer system, machinery or equipment in which it is housed, at the established life of the equipment.

MOTION PICTURE FILM (Does not include reels & cases)							
AGE	COLOR		BLACK&WHITE		REEL		CASE
	PER FT	2000'	PER FT	2000'			
0-3 MONTHS	\$0.112	#####	\$ 0.06	\$ 112.00	1000'	\$ 3	2000' \$ 1'
3-6 MONTHS	\$0.070	#####	\$ 0.04	\$ 70.00	2000'	4	4000' 1
6-9 MONTHS	\$0.040	\$ 80.00	\$ 0.02	\$ 40.00	70mm 22"	45	6000' 2
9-12 MONTHS	\$0.020	\$ 40.00	\$ 0.01	\$ 20.00			8000' 2
OVER 12 MONTHS	\$0.007	\$ 14.00	\$ 0.00	\$ 7.00			70mm 22" 2

WOODEN WINE BARRELS AND INNERSTAVES					
(Apply the following percent good to the untrended historic cost)					
	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels	55%	25%	15%	8%	5%
Innerstaves	55%	25%	0	0	0

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2  
16  
0  
24  
15